EPPING SCHOOL DISTRICT
BUSINESS ADMINISTRATOR'S REPORT - *REVISED*
December 19, 2019

Forecast – The preliminary expense forecast for 2019-2020 shows a positive balance of $127,777.

This forecast assumes that all departments will spend their budgeted supplies, books, software, equipment, etc.

The forecast will continue to change as the year progresses. Changes in placements and to IEP's throughout the year could lead to increased or reduced special education costs.

The Revenue forecast is showing a positive $54,799. This is mainly due to an additional unanticipated rebate from Primex on our Unemployment and Property and Liability Insurance in the amount of $50,414.

Respectfully submitted,

Bonnie Sandstrom

EPPING SCHOOL DISTRICT EXPENSE SUMMARY - UNAUDITED - *REVISED*

December 19, 2019

	Budget 7/1/19 - 6/30/20	Expended as of 12/19/2019	Encumbered as of 12/19/2019	Exp Anticipated through 6/30/20	Anticipated Remaining
1100 REGULAR PROGRAMS	$ 7,060,903.00	$ 2,540,196.06	$ 4,293,292.81	$ 190,847.36	$ 36,566.77
1200 SPECIAL PROGRAMS	$ 2,773,979.00	$ 1,151,931.24	$ 1,603,545.32	$ 40,769.24	$ (22,266.80)
1260 ESOL	$ 110,732.00	$ 29,679.62	$ 52,905.74	$ 642.56	$ 27,504.08
1300 VOCATIONAL PROGRAMS	$ 136,890.00	$ -	$ -	$ 190,850.00	$ (53,960.00)
1410 EXTRA-CURRICULAR	$ 140,231.00	$ 19,861.65	$ 42,054.61	$ 40,049.46	$ 38,265.28
1420 ATHLETICS	$ 322,275.00	$ 115,507.29	$ 38,915.29	$ 136,894.75	$ 30,957.67
2110 ATTENDANCE	$ 1.00	$ -	$ -	$ -	$ 1.00
2120 GUIDANCE	$ 480,047.00	$ 168,553.28	$ 296,913.30	$ 11,035.30	$ 3,545.12
2130 HEALTH	$ 262,621.00	$ 105,949.40	$ 163,744.00	$ 3,362.05	$ (10,434.45)
2140 PSYCHOLOGICAL	$ 275,150.00	$ 117,307.14	$ 176,723.44	$ 3,399.09	$ (22,279.67)
2152 SPEECH	$ 327,395.00	$ 109,758.75	$ 218,160.84	$ 7,921.49	$ (8,446.08)
2153 AUDIOLOGY	$ 16,400.00	$ 1,779.31	$ 4,740.69	$ -	$ 9,880.00
2154 COMMUNICATION SERVICES	$ 5,700.00	$ 3,835.00	$ 2,478.96	$ -	$ (613.96)
2162 PHYSICAL THERAPY	$ 44,035.00	$ 14,912.80	$ 47,417.84	$ -	$ (18,295.64)
2163 OCCUPATIONAL THERAPY	$ 207,120.00	$ 71,767.94	$ 132,279.37	$ 2,848.26	$ 224.43
2169 VISION	$ 500.00	$ -	$ -	$ -	$ 500.00
2210 IMPROVEMENT OF INSTRUCTION	$ 148,838.00	$ 83,984.75	$ 20,297.59	$ 47,100.00	$ (2,544.34)
2222 EDUCATIONAL MEDIA	$ 296,809.00	$ 113,429.17	$ 155,875.65	$ 16,339.93	$ 11,164.25
2225 TECH SPECIALIST	$ 504,513.00	$ 274,068.36	$ 161,402.67	$ 35,597.61	$ 33,444.36
2310 SCHOOL BOARD	$ 55,079.00	$ 38,012.07	$ 29,415.34	$ 14,551.90	$ (26,900.31)
2320 SCHOOL ADMINISTRATIVE UNIT	$ 620,528.00	$ 298,941.59	$ 327,522.45	$ 12,393.30	$ (18,329.34)
2330 SPECIAL ED ADMINISTRATION	$ 323,969.00	$ 140,551.45	$ 179,253.43	$ 4,160.46	$ 3.66
2400 SCHOOL ADMINISTRATION	$ 1,298,138.00	$ 578,212.86	$ 712,508.94	$ 27,005.02	$ (19,588.82)
2600 OPERATION OF PLANT	$ 1,689,945.00	$ 790,307.02	$ 859,619.09	$ 63,608.60	$ (23,589.71)
2700 TRANSPORTATION	$ 516,231.00	$ 161,878.57	$ 348,852.12	$ 23,000.00	$ (17,499.69)
2722 SPECIAL EDUCATION TRANS.	$ 279,362.00	$ 58,169.48	$ 105,040.80	$ -	$ 116,151.72
2900 SUPPORT STAFF	$ 202,584.00	$ 87,384.14	$ 17,115.30	$ 33,767.80	$ 64,316.76
5110 DEBT SERVICE - PRINCIPAL	$ 799,600.00	$ 799,600.00	$ -	$ -	$ -
5120 DEBT SERVICE - INTEREST	$ 221,756.00	$ 94,641.43	$ 127,113.75	$ -	$ 0.82
GENERAL FUND TOTAL	**$ 19,121,331.00**	**$ 7,970,220.37**	**$ 10,117,189.34**	**$ 906,144.18**	**$ 127,777.11**
FOOD SERVICE TOTAL	**$ 442,045.00**	**$ 164,367.58**	**$ 141,295.75**	NET ZERO - EXPENSES OFFSET REVENUES	NET ZERO - EXPENSES OFFSET REVENUES
FEDERAL AND OTHER GRANTS TOTAL		**$204,763.68**	**$256,129.84**		
CAPITAL PROJECTS	$ -	$ -	$ -	$ -	$ -
TOTAL ALL FUNDS	**$ 19,563,376.00**	**$ 8,339,351.63**	**$ 10,514,614.93**	**$ 906,144.18**	**$ 127,777.11**

EPPING SCHOOL DISTRICT REVENUE SUMMARY - UNAUDITED
December 13, 2019

	Budget 7/1/19-06/30/20	Year to Date 12/13/2019	Anticipated 12/13/2019	Over/(Under) 6/30/2019	Notes
10-1111-4000-00-00000 LOCAL - DISTRICT ASSESSMENT	$13,138,970.00	$7,000,000.00	$6,138,970.00	$0.00	
10-1312-4000-00-00000 TUITION - LOCAL - PRESCHOOL	$14,000.00	$4,640.00	$9,360.00	$0.00	
10-1314-4000-00-00000 SUMMER SCHOOL TUITION	$1,000.00	$1,000.00	$0.00	$0.00	
10-1321-4000-00-00000 TUITION - NH LEA- REGULAR	$0.00	$0.00	$0.00	$0.00	No tuition students
10-1510-4000-00-00000 LOCAL - EARNINGS ON INVESTMENT	$0.00	$1,713.37	$0.00	$1,713.37	
10-1910-4000-00-00000 LOCAL - RENTAL INCOME	$0.00	$300.00	$1,700.00	$2,000.00	Estimate for Krav Maga
10-1920-4000-00-00000 DONATIONS	$0.00	$0.00	$0.00	$0.00	
10-1951-4000-00-00000 SPEC ED SRVS PROVIDED OTHER LEA (IN-STATE)	$0.00	$0.00	$0.00	$0.00	
10-1990-4000-00-00000 LOCAL - MISCELLANEOUS	$24,500.00	$13,614.40	$10,885.60	$0.00	E-Rate & Newmarket Football
10-1991-4000-00-00000 IMPACT FEES	$90,000.00	$0.00	$90,000.00	$0.00	
10-1992-4000-00-00000 CHROMEBOOK FEES	$3,500.00	$2,940.83	$0.00	($559.17)	Now only charging 6th, 9th and new students
10-1995-4000-00-00000 PRIMEX REIMBURSEMENT (UNEMPLOY & WC)	$0.00	$7,265.32	$43,149.00	$50,414.32	Unanticipated
10-3111-4000-00-00000 STATE - EDUCATION GRANT	$3,285,036.00	$1,263,763.00	$2,021,273.00	$0.00	Per DOE 10/1/19
10-3112-4000-00-00000 STATE - EDUCATION TAX	$1,751,300.00	$0.00	$1,751,300.00	$0.00	Per DOE 10/1/19
10-3190-4000-00-00000 STATE - OTHER UNRESTRICTED AID (Charter School)	$5,000.00	$0.00	$5,000.00	$0.00	
10-3210-4000-00-00000 STATE - SCHOOL BUILDING AID	$291,875.00	$145,937.30	$145,937.70	$0.00	Per DOE
10-3220-4000-00-00000 STATE - KINDERGARTEN AID	$0.00	$0.00	$0.00	$0.00	Now wrapped into Adaquacy
10-3230-4000-00-00000 STATE - SPECIAL EDUCATION AID (CAT AID)	$100,000.00	$1,956.09	$98,043.91	$0.00	Per DOE 10/4/19
10-3242-4000-00-00000 STATE - VOCATIONAL TRANSPORT	$12,000.00	$13,230.40	$0.00	$1,230.40	Per DOE
10-4580-4000-00-00000 FEDERAL - MEDICAID	$20,000.00	$3,593.27	$16,406.73	$0.00	Tracking lower than budget
10-5251-4000-00-00000 TRANSFER FROM TRUST CAPITAL RESERVE	$0.00	$0.00	$0.00	$0.00	
30-5110-4000-00-00000 CAPITAL PROJECT - SALE OF BOND (EES-HVAC)	$0.00	$0.00	$0.00	$0.00	
2017-2018 FUND BALANCE APPLIED TO OFFSET LOCAL ASSESS	$634,150.00	$0.00	$634,150.00	$0.00	
TOTAL GENERAL FUND	**$19,371,331.00**	**$8,459,953.98**	**$10,966,175.94**	**$54,798.92**	
TOTAL FOOD SERVICE FUND*	**$442,045.00**	**$73,628.54**	**$368,416.46**	NET ZERO - EXPENSES OFFSET REVENUES	
TOTAL FEDERAL AND OTHER GRANT FUNDS**	**$538,746.00**	**$192,931.53**	**$345,814.47**		
TOTAL ALL FUNDS	**$20,352,122.00**	**$8,726,514.05**	**$11,680,406.87**	**$54,798.92**	

*Food service is an enterprise fund (self-sustaining) and any funds left at year end are retained in food service, to cover future food service equipment/repairs.
**Federal and other grants are reimbursed for expenses as they are incurred for a net zero balance. Any funds remaining at the end of the grant are returned to the grantor.